

EXHIBIT 21

Frank Laws

From: Kim Parker [kp@kimparkerlaw.com]
Sent: Wednesday, June 20, 2012 3:20 PM
To: Frank Laws
Cc: Anastasia Thomas; Jean Longo
Subject: RE: Deposition

Importance: High

Frank:

Neither my clients nor I will appear tomorrow for depositions due to recent developments in the underlying bankruptcy case. Specifically, Judge Schneider converted the Top Roofing, Inc., case sua sponte to Chapter 7. According to my understanding, which I have confirmed with U.S. Trustee's Office, the Chapter 7 Trustee will have authority over the adversary matter.

I trust the foregoing is consistent with your understanding and agreement.

Respectfully,

Kim Parker, Esq.
410-234-2621

From: Frank Laws [mailto:FLaws@tandllaw.com]
Sent: Wednesday, June 20, 2012 2:41 PM
To: Kim Parker
Cc: Anastasia Thomas; Jean Longo
Subject: RE: Deposition
Importance: High

Kim:

We have the depositions of Mr. Cox and Top Roofing, Inc. noted for tomorrow. You have not supplemented answers to interrogatories and the documents you have provided are way short of what we requested.

See you tomorrow at 10 am.

Frank

*Francis R. Laws
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From: Kim Parker [<mailto:kp@kimparkerlaw.com>]
Sent: Wednesday, June 20, 2012 2:31 PM
To: Frank Laws
Cc: Anastasia Thomas
Subject: RE: Deposition
Importance: High

Mr. Laws:

Consistent with your prior email wherein you stated you would not provide your clients for deposition and with our communication respecting possible settlement of this matter. This will confirm that the deposition of your clients have been cancelled

Attached hereto are the records we promised to provide.

I await your response.

Respectfully,

Kim Parker, Esq.
410-234-2621

From: Frank Laws [<mailto:FLaws@tandllaw.com>]
Sent: Tuesday, June 19, 2012 4:32 PM
To: Kim Parker
Cc: Anastasia Thomas
Subject: Deposition

Kim:

We will have a settlement offer to you tomorrow. However, although you said you would be supplementing your discovery responses, we have not seen anything yet. Please forward responsive documents via email, or tell us where we can pick them up.

Frank

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